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ABSTRACT

The test packet is part of an eight volume unit for grades 10, 11, and 12, designed for individualized progression in preparing students for entry into the occupation of accounting clerk. The test packet contains both pretests and post-tests for lessons 1 through 12. The unit is concerned with the basic accounting theory found in the accounting cycle. The material presented is closely coordinated with the other documents in the eight volume accounting unit. (NJ)

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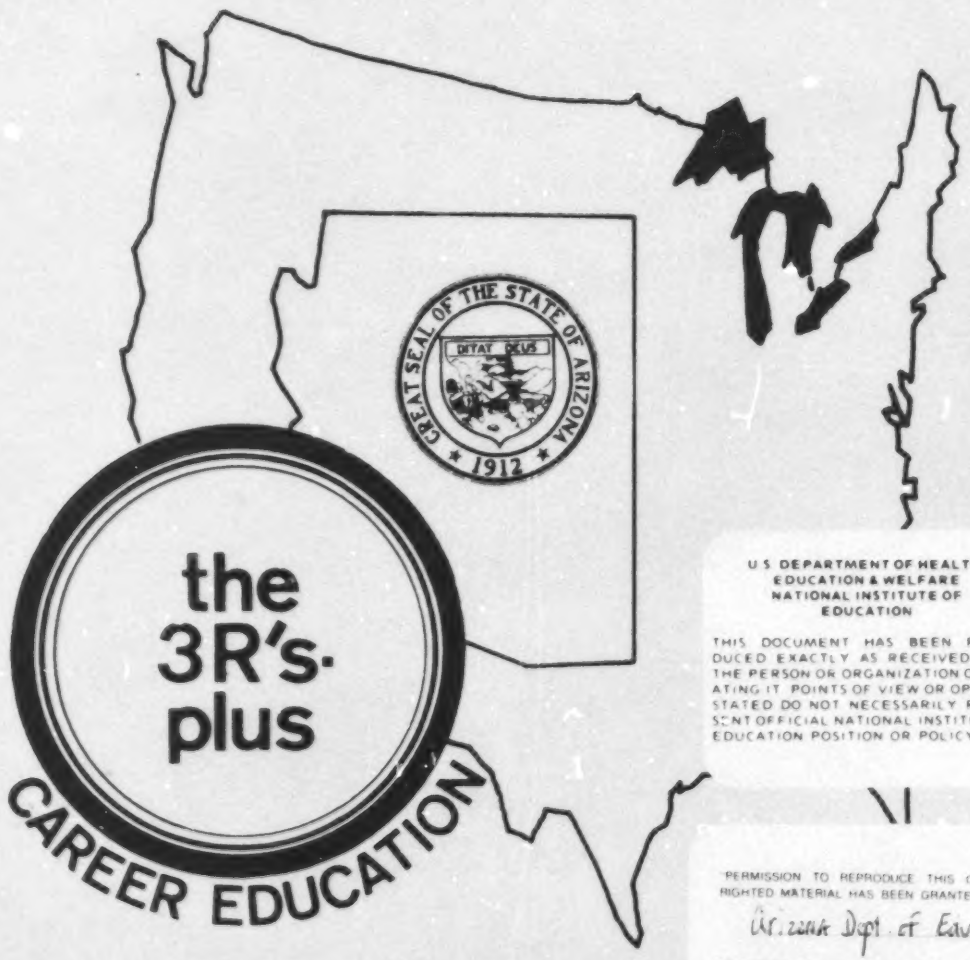

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TEST PACKET
ACCOUNTING CLERK
GUIDE – PART 1

CE005 312

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TEST PACKET

VT-102-091

LESSON ONE NAME _____

PRETEST DATE _____

1. From the list below, identify and check the working environment factors such as tasks, tools, procedures, and conditions that relate to the occupation accounting clerk.

☐	a. Performs repetitive tasks
☐	b. Follows strict procedures
☐	c. Markets products and services
☐	d. Lifts and carries office machines
☐	e. Advances to full charge bookkeeper
☐	f. Stands and walks while performing work
☐	g. Computes the payroll and payroll taxes
☐	h. Prepares monthly statements for customers
☐	i. Experiences a great deal of close eye work
☐	j. Reads, writes, and types routine correspondence
☐	k. Schedules work activites for other office personnel
☐	l. Obtains and verifies source documents containing financial data

2. Write the account titles from the list below in the space provided under the correct account classification.

Cash
Delivery Equipment
Tom Lambert's Garage (creditor)
Office Furniture
Factory Building
Paul Franklin, Capital
Bell Telephone Company
Arizona Wholesale Company (creditor)
Office Equipment
Machinery
Land
Automobile
U.S. Government Bonds
Tom Lee, Capital
Cleaning Supplies

PRETEST (Continued)

2. (Continued)

Assets	Liabilities	Capital

3. List the five steps used in preparing a balance sheet.

a.

b.

c.

d.

e.

4. Prepare a balance sheet for John's Swimming Pool Service. Use the date March 1 of the current year. The following are the assets and the liabilities of John's Swimming Pool Service, owned and operated by John Simms.

Assets

Cash	$ 844.00
Truck	2,266.00
Office Equipment	480.00
Pool Cleaning Equipment	2,660.00

Liabilities

Tom Lambert's Garage	110.00
National Pool Company	785.00

LESSON ONE NAME _____

POSTTEST DATE _____

1. From the list below, identify and check the working environment factors such as tasks, tools, procedures, and conditions that relate to the occupation accounting clerk.

- [ ] a. Takes dictation
- [ ] b. Sits at a desk while working
- [ ] c. Works with unstructured tasks
- [ ] d. Ships and receives merchandise
- [ ] e. Operates telephone switchboard
- [ ] f. Uses the adding machine as a tool
- [ ] g. Performs tasks of small sequences
- [ ] h. Receives a period of paid vacation
- [ ] i. Prepares reports at certain intervals
- [ ] j. Works inside and outside an office
- [ ] k. Works an average of 40 hours per week
- [ ] l. Records cash receipts and payments in chronological order

2. Classify each of the following account titles by writing the word asset, liability, or capital in the right-hand column.

Account Title	Classification
Johnson Supply Company (creditor)	
Delivery Equipment	
Cash	
Wilson Equipment Company (creditor)	
Truck	
Lawn Equipment	

2. (Continued)

Office Equipment
Pool Cleaning Equipment
Tom Lambert's Garage (creditor)
Jane Thompson, Capital
Furniture and Fixtures
Cleaning Supplies
Tom Fry, Capital
Office Supplies
Land

3. List the five steps used in preparing a balance sheet.

a.

b.

c.

d.

e.

4. Prepare a balance sheet for the Johnson Delivery Service dated May 1 of the current year. The following are the assets and the liabilities of the Johnson Delivery Service, owned and operated by Fred Johnson.

Assets

Cash	$ 635.10
Office Supplies	112.40
Truck	2,250.00
Office Equipment	400.00

Liabilities

Dallas Office Supply Company	$ 214.00
Auto Finance Company	860.00
Bob Mack (creditor)	160.00

LESSON TWO NAME_____

PRETEST DATE_____

1. List the four steps used in recording an opening entry.

   a.

   b.

   c.

   d.

2. Record the opening entry from the following balance sheet in the general journal. Use May 1 of the current year as the date of the entry.

Pepe's Poodle Parlor
Balance Sheet
May 1, 19--

Assets		Liabilities	
Cash	160 00	Animal Supply Co.	125 00
Supplies	170 00	Public Utility Co.	54 00
Furniture	367 00	L.A. Pet Products	896 00
Equipment	2560 00	Total Liabilities	1075 00
		Capital	
		James Thompson, Cap.	2172 00
Total Assets	3247 00	Total Liab. and Cap.	3247 00

LESSON TWO NAME _____

POSTTEST DATE _____

1. List the four steps used in recording the opening entry.

a.

b.

c.

d.

2. Record the opening entry from the following balance sheet in the general journal. Use July 1 of the current year as the date of entry.

White's Cooling and Heating Service
Balance Sheet
July 1, 19--

Assets		Liabilities	
Cash	426 00	Denver Wholesale Co.	329 00
Supplies	72 00	City Auto Dealer	2236 47
Equipment	756 39	Total Liabilities	2565 47
Office Equipment	427 00		
Truck	3500 00	Capital	
		Homer White, Capital	2615 92
Total Assets	5181 39	Total Liab. and Cap.	5181 39

LESSON THREE NAME_____

PRETEST DATE_____

1. Define the ledger and explain its purpose.

   a. Definition:

   b. Purpose:

2. Explain the function of the chart of accounts.

3. List and sequence the five steps used in posting an opening entry.

   a.

   b.

   c.

   d.

   e.

4. Post the following opening entry to the general ledger.

GENERAL JOURNAL Page 4

	Date	Account Title	Post. Ref.	Debit	Credit
1	Mar. 1	Cash		47800	
2		Office Supplies		5640	
3		Furniture and Fixtures		54300	
4		Automobile		21000	
5		John's Plumbing Co.			10500
6		United Wholesale Supply Co.			17930
7		Auto Loans Co.			12360
8		Mary Weston, Capital			69150
9		March 1 Balance Sheet			

Mary Western Real Estate

Chart of Accounts

(1) Assets	Account Number
Cash	11
Office Supplies	12
Furniture and Fixtures	13
Automobile	14

(2) Liabilities	Account Number
John's Plumbing Co.	21
Fisher Wholesale Furniture Co.	22
Auto Loan Co.	23

(3) Capital	Account Number
Mary Western, Capital	31

LESSON THREE NAME_____

POSTTEST DATE_____

1. Define and explain the purpose of the ledger.

   a. Definition:

   b. Purpose:

2. Explain the function of the chart of accounts.

3. List and sequence the five steps used in posting opening entry.

   a.

   b.

   c.

   d.

   e.

4. Post the opening entry to the general ledger.

GENERAL JOURNAL Page 6

	Date	Account Title	Post. Ref.	Debit	Credit	
1	June 1	Cash		95000		1
2		Automobile		340000		2
3		Office Furniture		98700		3
4		Office Machines		62500		4
5		Office Supplies		17300		5
6		Thompson Furniture Co.			46300	6
7		Public Utility Co.			6200	7
8		Auto Sales and Service			14300	8
9		James Russell, Capital			546700	9
10		June 1 Balance Sheet				10
11						11

James Russell Insurance

Chart of Accounts

(1) Assets	Account Number
Cash	11
Automobile	12
Office Furniture	13
Office Machines	14
Office Supplies	15

(2) Liabilities	Account Number
Thompson Furn. Co.	21
Public Utility Co.	22
Auto Sales and Service	23

(3) Capital	Account Number
James Russell, Capital	31

LESSON FOUR NAME_____

PRETEST DATE_____

Sara Johnson operates a real estate business. Her ledger contains the following accounts:

Cash	Auto Sales and Repair (creditor)
Office Supplies	Public Utility Company (creditor)
Office Furniture	Office Supply and Equipment (creditor)
Office Machines	Sara Johnson, Capital
Library	
Automobile	

Instructions: For each of the following problems, write the names of the accounts that are affected by the transaction and the classification of each account. Also, check the appropriate columns that indicate how the amount is recorded and how the account balance is changed.

1. Purchased a reference book for the library. Paid cash.

2. Purchased a new adding machine for the office. Paid cash.

3. Paid cash to Public Utility Company for amount owed.

4. Received cash from sale of old adding machine.

5. Paid cash to Office Supply and Equipment for amount owed.

6. Paid cash for order of personalized office stationery received today.

7. Paid cash to Auto Sales and Repair in part payment of the amount owed.

8. Received a personal check from Mrs. Johnson as an additional investment in the business.

Problem Number	Name of Account	Account Classification	How is the Amount Recorded?		How is the Account Balance Changed?	
			Debit	Credit	Increase	Decrease
1	Library	Assets	x		x	
	Cash	Assets		x		x
2						
3						
4						
5						
6						
7						
8						

LESSON FOUR NAME_____

POSTTEST DATE_____

Mr. Richard Williams operates an insurance agency. His ledger contains the following balance sheet accounts:

Cash	City Supply Company (creditor)
Automobile	Professional Answering Service (creditor)
Office Supplies	Public Utility Company (creditor)
Office Machines	Star Garage (creditor)
Furniture and Fixtures	Richard Williams, Capital

Instructions: For each of the following problems, write the names of the accounts that are affected by the transaction and the classification of each account. Also, check the appropriate columns that indicate how the amount is recorded and how the account balance is changed.

1. Received $700 from Richard Williams, the owner, as an additional investment in the business

2. Received $25 from sale of old typewriter

3. Paid $300 for a new typewriter

4. Paid $65 to Star Garage for repair of automobile

5. Paid $35 to Public Utility Company

6. Paid $40 for stationery supplies

7. Paid $45 to Professional Answering Service for phone answering service

8. Received $60 from sale of old office couch

9. Paid $125 for new desk for office

Problem Number	Name of Account	Account Classification	How is the Amount Recorded?		How is the Account Balance Changed?	
			Debit	Credit	Increase	Decrease
1	Cash	Asset	x		x	
	Richard Williams, Capital	Capital		x	x	
2						
3						
4						
5						
6						
7						
8						
9						

LESSON FIVE NAME_____

PRETEST DATE_____

Alex Parkhill owns a real estate agency. His ledger contains the following accounts:

Cash	Alex Parkhill, Capital
Office Supplies	Sales Commissions Income
Office Machines	Advertising Expense
Furniture & Fixtures	Rent Expense
Cummings Office Supply and Equipment (creditor)	Telephone Expense
Johnson's Plumbing (creditor)	Utilities Expense

Instructions: For each of the following problems, write the names of the accounts that are affected by the transaction and the classification of each account. Also, check the appropriate columns that indicate how the amount is recorded and how the account balance is changed.

1. Paid $175 cash for this month's rent

2. Paid $24 cash for advertisement in local newspaper

3. Received $400 cash for commission from sale of house

4. Received $200 cash for commission from sale of property

5. Paid $56 cash for telephone bill

6. Paid $125 cash for new sign on office building

7. Received $429 for commission from sale of apartment building

8. Paid $35 cash for gas and electric bill

9. Paid $7 cash for water bill

Problem Number	Name of Account	Account Classification	How is the Amount Recorded?		How is the Account Balance Changed?	
			Debit	Credit	Increase	Decrease
1	Rent Expense	Expense	x		x	
	Cash	Asset		x		x
2						
3						
4						
5						
6						
7						
8						
9						

LESSON FIVE NAME_____

POSTTEST DATE_____

Instructions: Refer to the T accounts shown below. For each problem write the names of the accounts that are affected by the transaction and the classification of each account. Also, check the appropriate columns that indicate how the amount is recorded and how the account balance is changed.

1.

Cash	
40.00	

Office Furniture	
	40.00

2.

Office Machines	
150.00	

Cash	
	150.00

3.

Cash	
200.00	

Sales Income	
	200.00

4.

Rent Expense	
175.00	

Cash	
	175.00

5.

Jay's Garage (creditor)	
120.00	

Cash	
	120.00

6.

Telephone Expense	
38.00	

Cash	
	38.00

7.

Cash	
1000.00	

Carolyn Reed, Capital	
	1000.00

8.

Cash	
270.00	

Delivery Income	
	270.00

9.

Public Utility Co.	
47.00	

Cash	
	47.00

10.

Office Furniture	
85.00	

Cash	
	85.00

Problem Number	Name of Account	Account Classification	How is the Amount Recorded?		How is the Account Balance Changed?	
			Debit	Credit	Increase	Decrease
1	Cash	Asset	x		x	
	Office Furniture	Asset		x		x
2						
3						
4						
5						
6						
7						
8						
9						

LESSON SIX NAME _____

PRETEST DATE _____

1. Write the definitions for the following accounting terms.

   a. Accounting equation

   b. Source document

   c. Double-entry accounting

   d. Liability

   e. Debit side

   f. Posting

   g. Income

   h. Capital

   i. Journal

   j. Special journal

   k. Accounting

   l. Chart of accounts

   m. Memorandum entry

   n. Cash journal

2. Christine Thompson owns and operates a real estate firm. Her ledger contains the following accounts:

Cash	Commissions Income
Automobile	Advertising Expense
Office Furniture	Automobile Expense
Office Machines	Miscellaneous Expense
Office Supplies	Rent Expense
Frost Office Supply and Equipment (creditor)	Utility Expense
City Auto Finance Co.	
Christine Thompson, Capital	

a. Record the following transactions on page 8 of a five-column cash journal. Use the current year when journalizing the transactions. Number all receipts beginning with 76. All payments were made by check. Number all checks beginning with 3025.

The cash balance on February 1 was $542.

Feb. 1 Paid cash, $200, for rent of office for February.

2 Paid cash, $20, for advertising in newspaper.

5 Sold old office desk; received cash, $70.

5 Received cash, $200, as commission from renting a house.

5 Received cash, $750, as commission from selling a house.

6 Paid cash, $325, for new office desk.

6 Paid cash, $100, for new office chair.

7 Paid cash, $112, to City Auto Finance Company for amount owed.

9 Received cash, $168, as commission for renting a house.

16 Paid cash, $14, for oil change and gas for automobile.

16 Paid cash, $67, for amount owed to Frost Office Supply and Equipment.

23 Paid cash, $16, for renewal of magazine subscriptions for office.

26 Received cash, $350, as commission from sale of land.

28 Paid cash, $65, for utility bill for February.

28 Received from Christine Thompson, the proprietor, $500, as an additional investment in the business.

b. Foot the journal. Prove the equality of the debits and credits.

c. Prove cash. The checkbook balance February 28 was $1661.

d. Total and rule the journal.

LESSON SIX NAME _____

POSTTEST DATE _____

1. Write the definitions for the following accounting terms.

   a. Balance sheet

   b. Journalizing

   c. Footings

   d. Creditor

   e. Credit side

   f. Account balance

   g. Expense

   h. Proprietor

   i. Opening entry

   j. Single-entry accounting

   k. Asset

   l. Opening an account

   m. Ledger

   n. Proving cash

2. Frank Taylor owns and operates a barber shop. His ledger contains the following accounts:

Cash	Income
Shop Supplies	Advertising Expense
Shop Equipment	Miscellaneous Expense
Wilson Linen Supply (creditor)	Rent Expense
Thompson Uniform Co. (creditor)	Wages Expense
Frank Taylor, Capital	Utilities Expense

a. Record the following transactions on page 4 of a five-column cash journal. Use the current year when journalizing the transactions. Number all receipts beginning with 175. All payments were made by check. Number all checks beginning with 1450.

The cash balance on March 1 was $736.

March 2 Paid cash, $675, for weekly wages.

2 Received and deposited cash, $1250, for income from the week.

5 Paid cash, $400, for monthly rent.

6 Paid cash to Thompson Uniform Co., $52, for monthly smock rental.

6 Paid cash to Wilson Linen Co., $164, for monthly linen service.

8 Paid cash, $17, for magazine subscriptions.

9 Paid cash, $675, for weekly wages.

9 Received and deposited cash, $1200, for income from the week.

12 Paid cash, $200, for new equipment.

14 Bought supplies and paid cash, $553.

15 Paid cash, $4, for newspaper for month.

16 Paid cash, $675, for weekly wages.

16 Received and deposited cash, $1,234, for income for the week.

23 Paid cash, $675, for weekly wages.

23 Received and deposited cash, $962, for income for the week.

26 Paid cash, $28, for advertising in newspaper.

30 Paid cash, $675, for weekly wages.

30 Paid cash, $96, for utilities for March.

30 Received and deposited cash, $1,208, for income for the week.

b. Foot each of the columns in the cash journal. Prove the equality of debits and credits.

c. Prove cash. The cash balance on March 31 was $1701.

d. Total and rule the journal.

LESSON SEVEN NAME_____

PRETEST DATE_____

1. List the four steps used in posting a cash journal.

   a.

   b.

   c.

   d.

2. The cash journal for the Thomas Phillips Realty Agency appears on the following page. The ledger for the agency is also given.

   Instructions:

   a. Post the individual amounts in the general debit and general credit columns to the accounts in the ledger.

   b. Post the totals of the three special columns of the cash journal to the proper accounts in the ledger.

CASH JOURNAL

Page 7

	1 Cash Debit	2 General Debit	Date	Account Title	No.	P. R.	3 General Credit	4 Commissions Income Cr.	5 Cash Credit
1			19-- June 1	Balance on hand $2170.00					
2	10000		2	Office Furniture	109		10000		
3		30000	3	Rent Expense	541				30000
4		12500	3	City Auto Finance	542				12500
5			3	Johnson's Office Supply					
6		4500		and Equipment	543				4500
7	12000			✓	110			12000	
8	30000		7	✓	111			30000	
9		23000	7	Advertising Expense	544				23000
10	50000		11	✓	112			50000	
11		30000	15	Roy Samson's Plumbing	545				30000
12	20000		16	✓	113			20000	
13		4000	18	Office Supplies	546				4000
14	60000		18	✓	114			60000	
15		6500	18	Automobile Expense	547				6500
16		3000	22		548				3000
17	150000		25	✓	115			150000	
18	60000		29	✓	116			60000	
19		10500	30	Utilities Expense	549				10500
20	392000	124000	30	Totals			10000	382000	124000
21									
22									
23									
24									
25									

GENERAL LEDGER

Cash ACCOUNT NO. 11

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
19-- June 1	Balance	J1	2170 00				

Automobile ACCOUNT NO. 12

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
19-- June 1	Balance	J1	4500 00				

Office Furniture ACCOUNT NO. 13

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
19-- June 1	Balance	J1	850 00				

Office Machines ACCOUNT NO. 14

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
19-- June 1	Balance	J1	700 00				

GENERAL LEDGER

Office Supplies ACCOUNT NO. 15

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
June 1	Balance	J1	175 00				

City Auto Finance ACCOUNT NO. 21

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
				June 1	Balance	J1	2000 00

Johnson's Office Supply and Equipment ACCOUNT NO. 2-

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
				June 1	Balance	J1	45 00

Roy Samson's Plumbing ACCOUNT NO. 22

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
				June 1	Balance	J1	675 00

GENERAL LEDGER

Thomas Phillips, Capital ACCOUNT NO 31

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				19-- June 1	Balance	J1	5675 00

Commissions Income ACCOUNT NO. 41

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

Advertising Expense ACCOUNT NO. 51

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

Automobile Expense ACCOUNT NO 52

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

GENERAL LEDGER

Miscellaneous Expense ACCOUNT NO. 53

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

Rent Expense ACCOUNT NO. 54

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

Utilities Expense ACCOUNT NO. 55

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

ACCOUNT NO. _____

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

LESSON SEVEN NAME_____

POSTTEST DATE_____

1. List the four steps used in posting a cash journal.

   a.

   b.

   c.

   d.

2. The cash journal for Dr. Peter Franklin appears on the following page. The ledger is also given.

   Instructions:

   a. Post the individual amounts in the general debit and general credit columns to the accounts in the ledger.

   b. Post the totals of the three special columns of the cash journal to the proper accounts in the ledger.

CASH JOURNAL

Page 2

	1 Cash Debit	2 General Debit	Date	Account Title	No.	P. R.	3 General Credit	4 Fees Income Cr.	5 Cash Credit
1			Feb. 1	Balance on hand $625.00					
2		300 00	1	Rent Expense	225				300 00
3	1040 00		2	✓	67			1040 00	
4		300 00	2	Salaries Expense	226				300 00
5		200 00	2	City Hospital Supply & Equip.	227				200 00
6	200 00		7	Office Equipment	68		200 00		
7		45 00	8	Library	228				45 00
8	870 00		9	✓	69			870 00	
9		300 00	9	Salaries Expense	229				300 00
10		35 00	14	Supplies	230				35 00
11		430 00	15	Doctor's Drug & Supply Co.	231				430 00
12	926 00		16	✓	70			926 00	
13		325 00	16	Salaries Expense	232				325 00
14		47 00	20	Medical Supplies	233				47 00
15	1100 00		23	✓	71			1100 00	
16		325 00	23	Salaries Expense	234				325 00
17			28	Professional Answering					
18		50 00		Service	235				50 00
19		40 00	28	Miscellaneous Expense	236				40 00
20	4136 00	2397 00	28	Totals			200 00	3936 00	2397 00
21									
22									
23									
24									
25									

GENERAL LEDGER

Cash ACCOUNT NO. 11

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
Feb. 1	Balance	J1	625 00				

Library ACCOUNT NO. 12

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
Feb. 1	Balance	J1	50000				

Medical Equipment and Tools ACCOUNT NO. 13

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
Feb. 1	Balance	J1	10 000 00				

Medical Supplies ACCOUNT NO 14

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
Feb. 1	Balance	J1	650 00				

GENERAL LEDGER

Office Equipment ACCOUNT NO. 15

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
Feb 1		J1	1700.00				

Office Furniture ACCOUNT NO. 16

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
Feb 1	Balance	J1	2300.00				

Supplies ACCOUNT NO. 17

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
Feb 1	Balance	J1	400.00				

City Hospital Supply and Equipment ACCOUNT NO 21

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
				Feb 1	Balance	J1	4000.00

GENERAL LEDGER

Doctor's Drug and Supply Co ACCOUNT NO. 22

DATE	ITEMS	Post Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT
				Feb. 1	Balance	J1	430.00

Professional Answering Service ACCOUNT NO. 23

DATE	ITEMS	Post Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT
				Feb. 1	Balance	J1	50.00

Peter Franklin, Capital ACCOUNT NO. 31

DATE	ITEMS	Post Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT

Fees Income ACCOUNT NO. 41

DATE	ITEMS	Post Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT

GENERAL LEDGER

Miscellaneous Expense ACCOUNT NO 51

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT

Rent Expense ACCOUNT NO. 52

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT

Salaries Expense ACCOUNT NO. 53

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT

ACCOUNT NO _____

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT

LESSON EIGHT NAME_____

PRETEST DATE_____

1. Circle the correct response to the following question:

   Which one of the following describes the function of the trial balance?

   a. Summarizes the financial condition of a business
   b. Reports the income, expenses, and net income or loss for a business
   c. Shows how the cash balance of a business agrees with the bank balance
   d. Proves the equality of the debits and credits in the ledger

2. List the five steps used in preparing a trial balance.

   a.

   b.

   c.

   d.

   e.

3. Describe the seven step-by-step procedures used for locating errors when a trial balance does not balance.

   a.

   b.

d.

e.

f.

g.

4. The ledger accounts for Walter Jackson's Insurance Agency are on the following pages:

Instructions:

a. Foot the ledger accounts.
b. Prove the cash account. The bank balance according to the checkbook on June 30 is $3094. There are no outstanding checks or deposits.
c. Prepare a trial balance dated June 30 of the current year.

GENERAL LEDGER

Cash ACCOUNT NO. 11

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	1702 00	19-- June 30		CJ3	1408 00
30		CJ3	2800 00				

Library ACCOUNT NO. 12

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1		J1	185 00				

Office Equipment ACCOUNT NO. 13

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	375 00				
18		CJ3	250 00				

Office Furniture ACCOUNT NO. 14

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	570 00				

GENERAL LEDGER

Office Supplies ACCOUNT NO. 15

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
19-- June 1	Balance	✓	120 00				
21		CJ3	36 00				

City Auto Lease Corp. ACCOUNT NO. 21

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
19-- June 15		CJ3	125 00	June 1	Balance	J1	1000 00

Walter Jackson, Capital ACCOUNT NO 31

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
				19-- June 1	Balance	J1	1452 00

Commissions Income ACCOUNT NO 41

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
				19-- June 30		CJ3	2800 00

GENERAL LEDGER

Advertising Expense ACCOUNT NO 51

DATE	ITEMS	Post Ref.	DEBIT	DATE	ITEMS	Post Ref	CREDIT
19-- June 15		CJ3	75 00				

Automobile Expense ACCOUNT NO. 52

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post Ref	CREDIT
19-- June 29		CJ3	65 00				

Miscellaneous Expense ACCOUNT NO. 53

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT
19-- June 7		CJ3	40 00				
22		CJ3	22 00				

Rent Expense ACCOUNT NO. 54

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT
19-- June 1		CJ3	200 00				

GENERAL LEDGER

Salaries Expense ACCOUNT NO. 55

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
19-- June 15		CJ3	250 00				
29		CJ3	250 00				

Utilities Expense ACCOUNT NO. 56

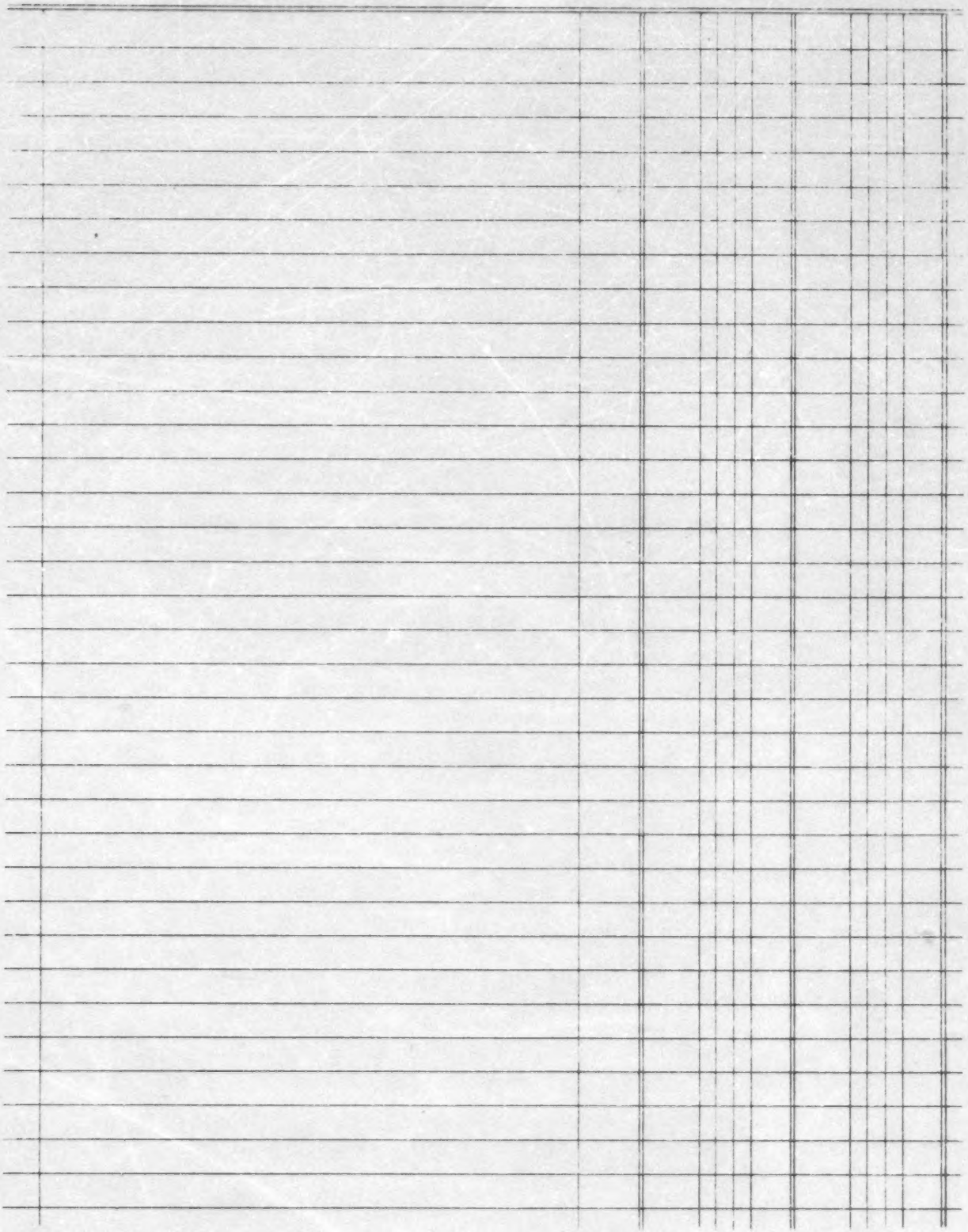
DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post Ref	CREDIT
19-- June 29		CJ3	95 00				

ACCOUNT NO _____

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post Ref	CREDIT

ACCOUNT NO _____

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post Ref.	CREDIT



LESSON EIGHT NAME_____

POSTTEST DATE_____

1. Circle the correct response to the following questions:

   Which one of the following describes the function of the trial balance?

   a. Lists creditors' accounts and balances owed by the business
   b. Proves the equality of the debits and credits in the ledger
   c. Reports the charges to a customers' account, the payments by the customer, and the amount due the business
   d. Shows the balances of the balance sheet accounts

2. List the five steps used for preparing a trial balance.

   a.

   b.

   c.

   d.

   e.

3. Describe the seven step-by-step procedures used for locating errors when a trial balance does not balance.

   a.

   b.

   c.

d.

e.

f.

g.

4. The ledger accounts for Thompson's Lawn Service are given on the following pages:

   Instructions:

   a. Foot the ledger accounts.
   b. Prove the cash account. The bank balance according to the checkbook on June 29 is $1033. There are no outstanding checks or deposits.
   c. Prepare a trial balance dated June 29 of the current year.

GENERAL LEDGER

Cash ACCOUNT NO. 11

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
19-- June 1	Balance	✓	200 00	19-- June 29		CJ2	3 46 34 00
29		CJ2	346700				

Truck ACCOUNT NO. 12

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
19-- June 1	Balance	✓	350000				

Tools and Equipment ACCOUNT NO. 13

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
19-- June 1	Balance	✓	112500				

Auto Loan and Finance ACCOUNT NO. 21

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT
19-- June 5		CJ2	150 00	19-- June 1	Balance	✓	2600 00

GENERAL LEDGER

Field's Hardware Store ACCOUNT NO. 22

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 4		CJ2	17500	19-- June 1	Balance	J1	17500

Morrison's Nursery ACCOUNT NO. 23

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 15		CJ2	30000	19-- June 1	Balance	J1	30000

James Thompson, Capital ACCOUNT NO. 31

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				19-- June 1	Balance	J1	175000

Service Fees ACCOUNT NO. 41

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				19-- June 29		CJ2	34700

GENERAL LEDGER

Automobile Expense — ACCOUNT NO. 51

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 28		CJ2	82 00				

Miscellaneous Expense — ACCOUNT NO. 52

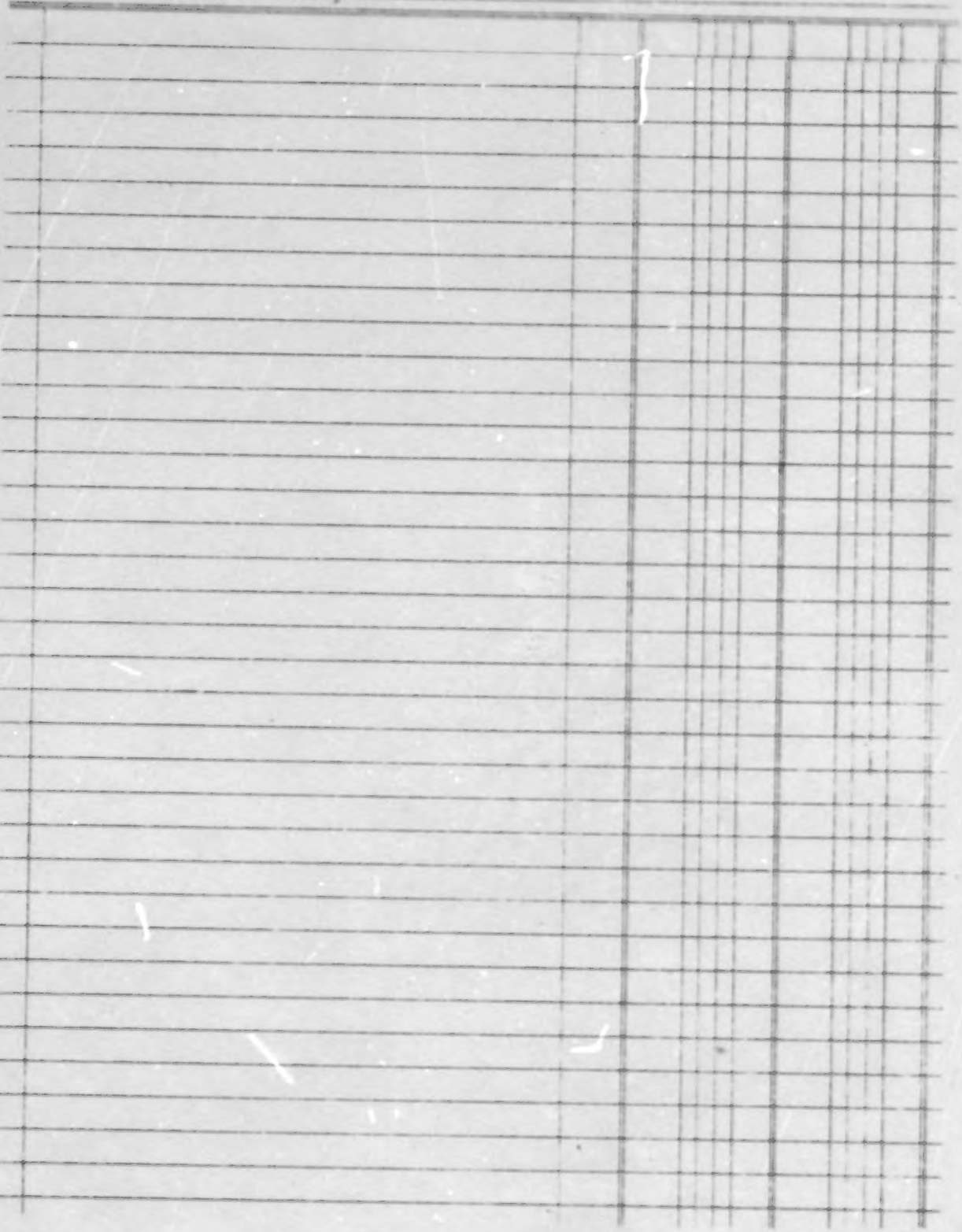
DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 4		CJ2	350				
8		CJ2	2050				
21		CJ2	300				

Supplies Expense — ACCOUNT NO. 53

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1			146 00				
8			135 00				
15			154 00				
22			124 00				
29			141 00				

Wages Expense — ACCOUNT NO. 54

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 15			600 00				
29			600 00				



LESSON NINE NAME_____

PRETEST DATE_____

1. Instructions:

   Complete the following:

   a. List a function of a work sheet.

   b. List three major sections of the debit and credit columns of the work sheet.

      (1)

      (2)

      (3)

   c. Describe a function of each major debit and credit section of the work sheet.

      (1)

      (2)

      (3)

2. Instructions:

   Describe one function of the income statement and one function of the balance sheet.

   a. Income Statement -

b. Balance Sheet -

LESSON NINE NAME_____

POSTTEST DATE_____

1. Instructions:

   Complete the following:

   a. List a function of a work sheet.

   b. List three major sections of the debit and credit columns of the work sheet.

      (1)

      (2)

      (3)

   c. Describe a function of each major debit and credit section of the work sheet.

      (1)

      (2)

      (3)

2. Instructions:

   Describe one function of the income statement and one function of the balance sheet.

   a. Income Statement -

b. Balance Sheet -

LESSON TEN NAME_____

PRETEST DATE_____

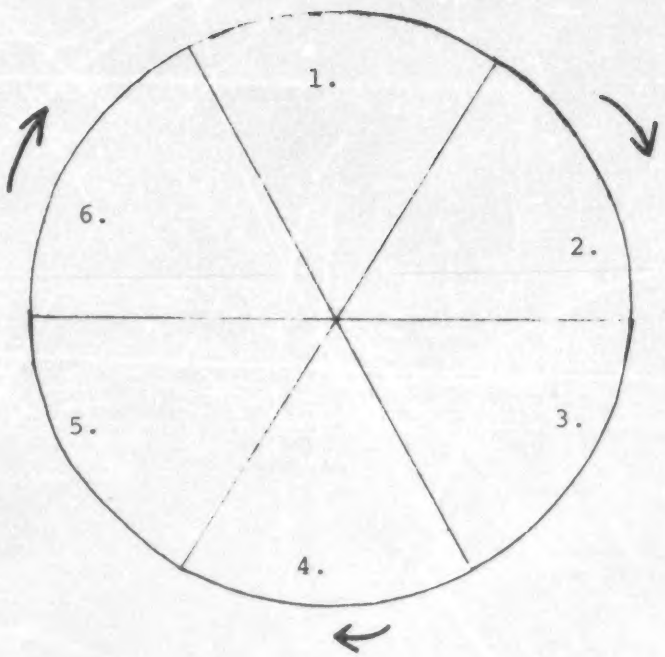
1. List two needs for closing entries.

   a.

   b.

2. List a function of the post-closing trial balance.

3.



LESSON TEN NAME_____

POSTTEST DATE_____

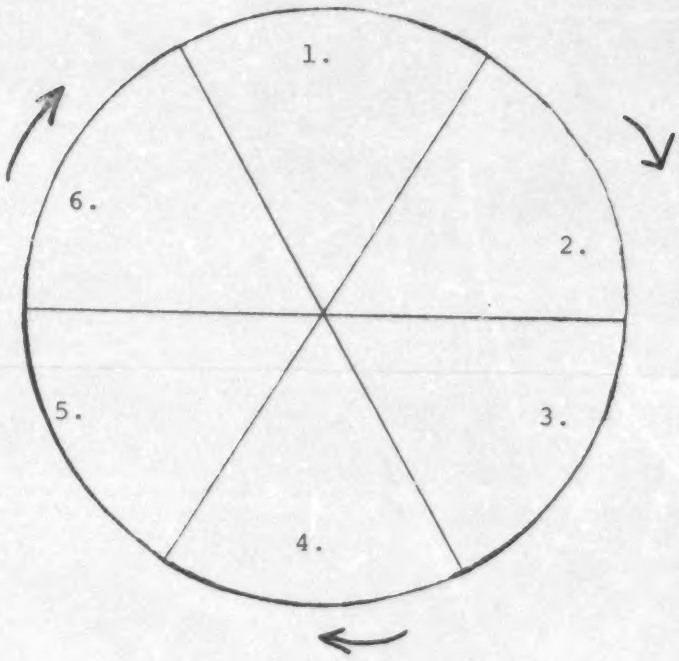
1. List two needs for closing entries.

   a.

   b.

2. List a function of the post-closing trial balance.

3. List the six steps in the accounting cycle.



LESSON ELEVEN NAME_____

PRETEST DATE_____

1. Describe four of your personal strengths in relation to the accounting clerk profession.

   a.

   b.

   c.

   d.

2. Describe an area where you need to improve yourself in relation to the accounting clerk profession.

3. Evaluate the accounting clerk profession as a possible career choice based upon your performance in the lessons and your personal preference.

LESSON ELEVEN NAME_____

POSTTEST DATE_____

1. Describe four of your personal strengths in relation to the accounting clerk profession.

   a.

   b.

   c.

   d.

2. Describe an area where you need to improve yourself in relation to the accounting clerk profession.

3. Evaluate the accounting clerk profession as a possible career choice based upon your performance in the lessons and your personal preference.